

MCBRIDE SHOPA & COMPANY, P.A.

**NEW CASTLE COUNTY VOCATIONAL-TECHNICAL
SCHOOL DISTRICT**

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

JUNE 30, 2006

FIELDWORK END DATE: JANUARY 9, 2007

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Steven H. Godowsky, Ed. D
Superintendent
New Castle County Vocational-
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1417 Newport Pike
Wilmington, DE 19804

The Honorable Valerie A. Woodruff
Secretary, Department of Education
Townsend Building, Suite 2
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We have performed the procedures enumerated below, which were agreed to by New Castle County Vocational-Technical (NCC VoTech) School District, the Office of Auditor of Accounts, and the State of Delaware Department of Education. The procedures were performed solely to assist the specified parties in evaluating the School District's compliance with criteria from the State of Delaware Fixed Asset Policy Manual, the State of Delaware Department of Education Construction Technical Assistance Manual, the Delaware Code, and the State of Delaware Budget and Accounting Manual. NCC VoTech School District's management is responsible for compliance with those requirements.

This agreed-upon procedures attestation engagement was performed in accordance with *Government Auditing Standards* (2003), issued by the Comptroller General of the United States and the attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Determine if the School District's policies and procedures for identifying, tracking, and recording capital assets are adequate.

Our procedures disclosed no instances of noncompliance that resulted in findings and recommendations.

2. Determine whether the School District's construction project records and files (current and prior fiscal years) are accurate.

Our procedures disclosed no instances of noncompliance that resulted in findings and recommendations.

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3. Determine if expenditures are accurately stated and are made in accordance with the State Fixed Asset Policy Manual and the intent of the project scope mandated by the General Assembly, the Department of Education, and the Local Board of Education.

Our procedures disclosed no instances of noncompliance that resulted in findings and recommendations.

4. Determine whether the School District's construction project records and files include only active construction projects as of June 30, 2006. Ensure that completed projects have been appropriately closed out of construction and added to the State Fixed Asset system.

Our procedures disclosed no instances of noncompliance that resulted in findings and recommendations.

5. Prepare the School District's Schedule of Construction Projects for Fiscal Year 2006.

See Appendix C.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance with specified laws. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of NCC VoTech School District management and Board Members and should not be used by those who have not agreed to the procedures and have not taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited. This report, as required by statute, was provided to the Office of the Governor, Office of the Controller General, Office of the Attorney General, Office of Management and Budget, Department of Finance, the State Treasurer's Office, and the Office of Auditor of Accounts.

Sincerely,

McBride, Shopa & Co

Wilmington, Delaware
January 9, 2007

SCHEDULE OF CONSTRUCTION PROJECTS

APPENDIX C

Projects included in Construction Work in Progress in the State CAFR

Project Name	Fiscal Year	Original Funding Amount	De-auth Funding Amount	Total Project Funding to Date	Expended Current FY	Expended Prior FY's	Total Project Expended to Date	Total Unspent as of 06/30/06
St. George Technical HS								
Construction	2001	3,333,300	(2,000,000)	1,333,300		1,333,300	1,333,300	-
Construction	2002	2,166,700		2,166,700	1,038,295	1,028,392	2,066,687	100,013
Construction	2003	18,000,000		18,000,000	8,457,078	8,969,032	17,426,110	573,890
Construction	2006	12,041,700		12,041,700	9,315,197	-	9,315,197	2,726,503
Construction	2006	4,709,700		4,709,700	3,324,289	-	3,324,289	1,385,411
Construction	2006	3,000,000		3,000,000	3,000,000	-	3,000,000	-
Totals		43,251,400	(2,000,000)	41,251,400	25,134,859	11,330,724	36,465,583	4,785,817

Other Construction Related Projects

(these expenditures are added as betterments to projects/buildings already in the State Fixed Asset ledger)

None noted.

DISTRIBUTION OF REPORT

Copies of NCC VoTech School District's Agreed-upon Procedures Attestation Engagement have been distributed to the following public officials:

Executive Branch

The Honorable Ruth Ann Minner, Governor, State of Delaware
The Honorable Richard S. Cordrey, Secretary, Department of Finance
The Honorable Jennifer W. Davis, Director, Office of Management and Budget
Ms. Trisha Neely, Director, Division of Accounting, Department of Finance
The Honorable Valerie A. Woodruff, Secretary, Department of Education

Legislative Branch

The Honorable Russell T. Larson, Controller General, Office of Controller General

Other Elective Offices

The Honorable Joseph R. Biden, III, Attorney General, Office of the Attorney General
The Honorable Jack Markell, Treasurer, State Treasurer's Office

Other

Ms. Dorcell S. Spence, Associate Secretary - Finance and Administrative Services Branch,
Department of Education
John F. Lynch, Jr, President, New Castle County Vocational-Technical Board of Education
John J. McMahon, Jr. Vice President, New Castle County Vocational-Technical
Board of Education
Ray W. Christian, New Castle County Vocational-Technical Board of Education
Terrence M. Shannon, New Castle County Vocational-Technical Board of Education
Arnetta McRae, New Castle County Vocational-Technical Board of Education
Robert H. Strong, New Castle County Vocational-Technical Legislative Committee
Pedro M. Correa, New Castle County Vocational-Technical Legislative Committee
Steven H. Godowsky, Ed. D, Superintendent, New Castle County Vocational-Technical
Board of Education
Jason Hale, CPA, Director of Business, New Castle County Vocational-Technical
School District